

**EXHIBIT B**

**TIME AND EXPENSE DETAIL**

Invoice submitted to:
Bed Bath and Beyond

Invoice Date	Invoice Number	Last Bill Date
November 7, 2023	11230	

Professional Services

		Hrs/Rate	Amount
6/6/2023 MU	Preparation Review and revise ASK special counsel retention application Fee/Employment Applications	0.60 850.0/hr	510.0
BM	Draft Draft retention application. Fee/Employment Applications	3.10 850.0/hr	2,635.0
6/7/2023 BM	Review Review and respond to emails from C. Robinson re: retention application; confer with L. Miskowiec re: retention matters. Fee/Employment Applications	0.80 850.0/hr	680.0
6/8/2023 BM	Review Multiple emails with B. Sandler and J. Steinfeld re: status of retention. Fee/Employment Applications	0.30 850.0/hr	255.0
6/14/2023 BM	Review Review and respond to email from E. Neiger re: retention matters. Fee/Employment Applications	0.10 850.0/hr	85.0
6/20/2023 BM	Review Review and respond to email from B. Sandler re: finalizing retention. Fee/Employment Applications	0.10 850.0/hr	85.0
7/11/2023 BM	Review Review of final version of retention application prior to filing. Fee/Employment Applications	0.50 850.0/hr	425.0
7/13/2023 BM	Conference Review and respond to email from R. Newman re: data requests. Asset Analysis and Recovery	0.10 850.0/hr	85.0
7/18/2023 MU	Draft Emails with R. Newman re: information request to debtors in connection with preference analysis Asset Analysis and Recovery	0.10 850.0/hr	85.0

			<u>Hrs/Rate</u>	<u>Amount</u>
7/20/2023	MU	Preparation Review/circulate retention order; emails with team re: data requests status Asset Analysis and Recovery	0.10 850.0/hr	85.0
	MU	Preparation Review/circulate retention order; emails with team re: data requests status Fee/Employment Applications	0.10 850.0/hr	85.0
7/21/2023	MU	Review Review plan and disclosure statement in connection with impact on avoidance action litigation Asset Analysis and Recovery	0.80 850.0/hr	680.0
	BM	Review Review plan, and disclosure statement with respect to avoidance litigation matters. Asset Analysis and Recovery	1.20 850.0/hr	1,020.0
7/31/2023	BM	Review Review and respond to email from B. Sandler re: preference data request. Asset Analysis and Recovery	0.10 850.0/hr	85.0
8/1/2023	BM	Review Review and respond to email from B. Levine re: outstanding data requests. Asset Analysis and Recovery	0.10 850.0/hr	85.0
8/2/2023	MU	Preparation Emails with S. Gibbons re: receipt of bank statements in connection with diligence request Asset Analysis and Recovery	0.10 850.0/hr	85.0
8/7/2023	MU	Review Review correspondence from G. Sinclair re: production in response to diligence requests for preference analysis Asset Analysis and Recovery	0.20 850.0/hr	170.0
8/8/2023	BM	Review Review email from G. Sinclair re: data sources. Asset Analysis and Recovery	0.20 850.0/hr	170.0
8/15/2023	MU	Meeting Conference with B. Sandler and B. McGrath re: avoidance actions diligence matters (.5) ; follow up conferences with B. McGrath re: same (.3) Asset Analysis and Recovery	0.80 850.0/hr	680.0
	BM	Team Meeting Teleconference with B. Sandler re: status of preferences; teleconference with M. Udem re: same. Asset Analysis and Recovery	0.90 850.0/hr	765.0
8/16/2023	AT	Analysis Introductory call with Brigitte and Marianna re: diligence for analysis of avoidance actions. Asset Analysis and Recovery	0.20 450.0/hr	90.0

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			<u>Hrs/Rate</u>	<u>Amount</u>
8/16/2023	AT	Analysis Download, extract, and organize SOFA 2-3s from claims agent site Asset Analysis and Recovery	2.00 450.0/hr	900.0
	AT	Analysis Initial download and review of AP documents Asset Analysis and Recovery	0.20 450.0/hr	90.0
	MU	Meeting Meeting with B. McGrath and A. Thibodeau re: diligence status and analysis Asset Analysis and Recovery	0.20 850.0/hr	170.0
	BM	Review Review of responses to preference data requests to debtors (1.0); teleconference with A. Thibodeau and M. Udem re: missing data (.2). Asset Analysis and Recovery	1.20 850.0/hr	1,020.0
8/17/2023	AT	Analysis Organizing bank statements Asset Analysis and Recovery	3.20 450.0/hr	1,440.0
	MU	Preparation Emails with G. Sinclair and A. Thibodeau re: bank statements and other preference analysis diligence items Asset Analysis and Recovery	0.20 850.0/hr	170.0
8/21/2023	AT	Analysis Bank statement organization and check clear date extractions Asset Analysis and Recovery	0.80 450.0/hr	360.0
	AT	Analysis Review unpaid files and request invoice line level report for Merch vendors Asset Analysis and Recovery	0.10 450.0/hr	45.0
	MU	Review Review correspondence from A. Thibodeau; B. McGrath, G. Sinclair and B. Levine re: data access matters Asset Analysis and Recovery	0.20 850.0/hr	170.0
	BM	Review Review and respond to emails from A. Thibodeau re: missing data. Asset Analysis and Recovery	0.10 850.0/hr	85.0
8/24/2023	MU	Meeting Telephone conference with B. Sandler and B. McGrath re: data necessary to complete analysis of avoidance actions; review related team emails Asset Analysis and Recovery	0.30 850.0/hr	255.0
	BM	Review Review email from B. Sandler re: preference data; teleconference with B. Sandler re: preference analysis; review email from G. Sinclair with data updates. Asset Analysis and Recovery	0.30 850.0/hr	255.0

			<u>Hrs/Rate</u>	<u>Amount</u>
8/24/2023	BM	Review Review and respond to emails from S. Gibbons re: additional data from debtors. Asset Analysis and Recovery	0.20 850.0/hr	170.0
8/25/2023	AT	Analysis Data file downloading, source file coding and cataloguing Asset Analysis and Recovery	5.30 450.0/hr	2,385.0
	MU	Preparation Review emails from G. Sinclair, A. Thibodeau and B. McGrath re: diligence materials/analysis Asset Analysis and Recovery	0.30 850.0/hr	255.0
	BM	Review Review and respond to emails from A. Thibodeau and G. Sinclair re: additional data. Asset Analysis and Recovery	0.20 850.0/hr	170.0
8/27/2023	AT	Analysis Data file formatting Asset Analysis and Recovery	7.80 450.0/hr	3,510.0
8/28/2023	AT	Analysis Data file formatting Asset Analysis and Recovery	7.90 450.0/hr	3,555.0
	BM	Review Review and respond to emails from A. Thibodeau re: debtor entities. Asset Analysis and Recovery	0.10 850.0/hr	85.0
8/29/2023	AT	Analysis Data file formatting. Inquiry into currency codes, legal entities, and Merch unpaid. Asset Analysis and Recovery	6.80 450.0/hr	3,060.0
	MU	Preparation Emails with A. Thibodeau, B. McGrath and G. Sinclair re: various preference analysis matters Asset Analysis and Recovery	0.30 850.0/hr	255.0
	BM	Review Review and respond to emails from A. Thibodeau and G. Sinclair re: paid invoice data. Asset Analysis and Recovery	0.20 850.0/hr	170.0
8/30/2023	AT	Analysis Bank statement currency review, CAD rate conversion prep, Organize data files by vendor Asset Analysis and Recovery	7.20 450.0/hr	3,240.0
	MU	Review Team emails re: AP data matters in connection with preference analysis Asset Analysis and Recovery	0.20 850.0/hr	170.0
8/31/2023	AT	Analysis Vendor file organization, data auditing Asset Analysis and Recovery	7.50 450.0/hr	3,375.0

			<u>Hrs/Rate</u>	<u>Amount</u>
9/1/2023	AT	Analysis Data auditing: Blank Clear Dates, \$0 or negative payment amounts, payment amount lookups Asset Analysis and Recovery	4.50 450.0/hr	2,025.0
	BM	Review Review and respond to emails from A. Thibodeau and G. Sinclair re: currency and debtor entity issues. Asset Analysis and Recovery	0.20 850.0/hr	170.0
9/4/2023	AT	Analysis CAD conversion prep, add wire transfer data to working files Asset Analysis and Recovery	4.40 450.0/hr	1,980.0
9/5/2023	AT	Analysis CAD conversions, 90 Day payee categorizations Asset Analysis and Recovery	2.70 450.0/hr	1,215.0
	BM	Review Review email from G. Sinclair re: outstanding data request updates. Asset Analysis and Recovery	0.10 850.0/hr	85.0
9/6/2023	AT	Analysis Input & search for vendor addresses, Organize unpaid data Asset Analysis and Recovery	6.90 450.0/hr	3,105.0
	BM	Review Review and respond to emails from A. Thibodeau and G. Sinclair re: debtor contact list, AP data, and BBB Canada. Asset Analysis and Recovery	0.20 850.0/hr	170.0
9/7/2023	AT	Analysis Data Audits: unique vendor ID/VendName, ID/PaymentNo, ID/InvoiceNo; Debtor vs Non-Debtor Asset Analysis and Recovery	7.80 450.0/hr	3,510.0
	BM	Review Review and respond to emails from A. Thibodeau and G. Sinclair re: non-merch data and debtor entity questions. Asset Analysis and Recovery	0.20 850.0/hr	170.0
9/8/2023	AT	Analysis Blank Clear Dates, Non-debtor entities, Large data vendor combines, Vendor categorizations, Final import prep Asset Analysis and Recovery	5.20 450.0/hr	2,340.0
	BM	Review Review email from A. Thibodeau re: non debtor entities. Asset Analysis and Recovery	0.10 850.0/hr	85.0
9/10/2023	AT	Analysis Import data to ASK system Asset Analysis and Recovery	1.80 450.0/hr	810.0
9/11/2023	AT	Analysis Vendor categorizations, Initial Summary Analysis, review 503(b)(9) claimants Asset Analysis and Recovery	5.10 450.0/hr	2,295.0

			<u>Hrs/Rate</u>	<u>Amount</u>
9/11/2023	BM	Review Review and respond to emails from A. Thibodeau re: currency issues. Asset Analysis and Recovery	0.10 850.0/hr	85.0
	BM	Review Review and respond to emails from A. Thibodeau and G. Sinclair re: BBB Canada and debtor emails. Asset Analysis and Recovery	0.10 850.0/hr	85.0
	MU	Preparation Review email correspondence from S. Thibodeau and G. Sinclair re: status of diligence requests/additional information needed for preference analysis (.3); review preliminary analysis summary (.5) Asset Analysis and Recovery	0.80 850.0/hr	680.0
9/12/2023	AT	Analysis Vendor address additions, Inquiries on 503(b)(9), assumed contracts, post-petition payments Asset Analysis and Recovery	1.10 450.0/hr	495.0
	MU	Preparation Preference analysis review, diligence re: potential assumed contracts Asset Analysis and Recovery	3.40 850.0/hr	2,890.0
	BM	Preparation Preparing potential preference target list and removing non-target entities. Asset Analysis and Recovery	2.50 850.0/hr	2,125.0
	BM	Review Review and respond to emails from G. Sinclair and A. Thibodeau re: vendor information, assumed contracts, and priority claims. Asset Analysis and Recovery	0.20 850.0/hr	170.0
9/13/2023	AT	Analysis Data cleanup: non-debtor entity invoices, Landlord specific analysis Asset Analysis and Recovery	1.50 450.0/hr	675.0
	BM	Review Review and respond to email from A. Thibodeau re: landlord claims and updated analysis; review of updated preference analysis. Asset Analysis and Recovery	0.70 850.0/hr	595.0
	MU	Review Review updated initial preference analysis/diligence items; related team emails Asset Analysis and Recovery	0.70 850.0/hr	595.0
		For professional services rendered	<u>113.60</u>	<u>\$60,560.0</u>
		Balance due		<u><u>\$60,560.0</u></u>

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Brigette McGrath	14.20	850.0	\$12,070.0
Marianna Udem	9.40	850.0	\$7,990.0

Name	Hours	Rate	Amount
Andrew Thibodeau	90.00	450.0	\$40,500.0

**REMITTANCE INSTRUCTIONS**

Payment by Wire ASK LLP Wells Fargo Bank, N.A. 800-289-3557 SWIFT code: WFBIUS6S ABA for wires: 121000248 ABA for ACH: 091000019 Account No.: 2707332074	Payment by Check ASK LLP 2600 Eagan Woods Drive, Suite 400 St. Paul, MN 55121
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